

Attorney Docket No. 04917/LH

This paper is being submitted
via EFS-Web on July 5, 2007

**IN THE UNITED STATES PATENT
AND TRADEMARK OFFICE**

In the event that this Paper is
late filed, and the necessary
petition for extension of time
is not filed concurrently
herewith, please consider this
as a Petition for the requisite
extension of time, and to the
extent not already paid,
authorization to charge the
extension fee to Account
No. 06-1378. In addition,
authorization is hereby given to
charge any fees for which
payment has not been submitted,
or to credit any overpayments,
to Account No. 06-1378.

Applicant(s): Mamoru SATO

Serial No. : 10/520,098

Confirm. No.: 6986

Filed : January 3, 2005

For : ELECTROACOUSTIC TRANSDUCER

Art Unit : 2615

Examiner : HUYEN D. LE

A M E N D M E N T

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

S I R :

This is responsive to the Office Action mailed April 4, 2007
the term for response to which expires on July 4, 2007
(Independence Day holiday), which is automatically extended to
July 5, 2007.

Amendments to the Specification are set forth on page 2 of
this paper.

Amendments to the Claims are set forth in the listing of
claims which begins on page 3 of this paper. Claims 1, 5, 6 and
13 are amended; claims 2, 3, and 7-12 are maintained; and claim 4
is canceled.

Remarks begin on page 7 of this paper.